

GOVERNMENT OF TELANGANA

ABSTRACT

The Telangana Goods and Services Tax Rules, 2017 (Act No.23 of 2017) – Certain supplies of goods as deemed exports - Certain amendments to Notification on recommendations of GST Council - Notification - Orders – Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 25

Dated: 06-03-2019

Read the following :-

1. G.O.Ms No. 289, Revenue (CT-II) Department, Dt. 18.12.2017.
2. From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's Ref No. A(1)/70/2017, Dt. 22.01.2019.

ORDER :

The following Notification will be published is an Extra-ordinary issue of Telangana Gazette Dated:6.3.2019.

NOTIFICATION

In exercise of the powers conferred by section 147 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification issued in G.O.Ms No. 289, Revenue (CT-II) Department, Dt. 18-12-2017, and published in an Extra-ordinary issue of Telangana Gazette, dated 18.12.2017, namely:-

AMENDMENTS

In the said notification,

(i) in the Table, in column number (2) against S. No.1, after the entry, the following proviso's shall be added, namely: -

"Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply,;

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.";

(ii) in the Explanation No.1 the words "on pre-import basis" shall be deleted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

SOMESH KUMAR

PRINCIPAL SECRETARY TO GOVERNMENT

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The PS to Principal Secretary to Hon'ble Chief Minister (NR)

The P.S. to Principal Secretary to Government,

Revenue (CT & Ex) Department

Sf /Sc.

//FORWARDED: : BY ORDER//

SECTION OFFICER